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(2) It shall be deemed to have come into force on the 1st April 1962.

2. *Amendment of section* 34, *Madras Act XXIX of* 1958.—In section 34 of the Madras Plantations Agricultural Income-tax (Amendment) Act, 1958 (Madras Act XXIX of 1958),—

(i) in the heading, for the figures and word " 1959–60 and 1960–61 ", the figures and word " 1959–60, 1960–61 and 1961–62 " shall be substituted;

(ii) in sub-section (1), after the words, figures and letters " or on the 31st day of March 1961 ", the words, figures and letters " or on the 31st day of March 1962 " shall be inserted.

3. *Amendment of section* 14, *Madras Act* 11 *of* 1961.—In section 14 of the Madras Agricultural Income-tax (Extension to Added Territory) Act, 1961 (Madras Act 11 of 1961),—

(i) in the heading, for the words and figures " the year 1960–61 ", the words and figures " the years 1960–61 and 1961–62 " shall be substituted;

(ii) in sub-section (1), after the words, figures and letters " on the 31st day of March 1961 ", the words, figures and letters " or on the 31st day of March 1962 " shall be inserted.

I certify that this is a Money Bill.

S. CHELLAPANDIAN,
Speaker, Madras Legislative Assembly.

Fort St. George, Madras,
27th July 1962.

APPENDIX VII.

[Vide item VI (4) on page 528.]

L.A. Bill No. 8 of 1962.

(As passed by the Assembly.)

A Bill to increase the stamp duties chargeable on certain instruments under the Indian Stamp Act, 1899, as in force in the State of Madras.

BE it enacted by the Legislature of the State of Madras in the Thirteenth Year of the Republic of India as follows :—

1. *Short title, extent and commencement.*—(1) This Act may be called the Madras Stamp (Increase of Duties) Act, 1962.

(2) It extends to the whole of the State of Madras.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

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2. *Rates of stamp duty on certain instruments to be increased by fifty per cent.*—Any instrument described in any of the under-mentioned Articles of Schedule I to the Indian Stamp Act, 1899 (Central Act II of 1899) (hereinafter referred to as the principal Act), shall be chargeable with one and a half times the amount of the stamp duty with which such instrument was chargeable immediately before the date of the commencement of this Act, and the said Articles shall be read and construed accordingly :—

Articles 1 to 10, 12, 15 to 20-A, 22 to 24, 26, 28, 29, 31 to 36, 38 to 46, 48, 50, 51, 54 to 60, 62 (*b*), (*d*) and (*e*) and 63 to 65.

3. *Amendment of section* 3, *Central Act II of* 1899.—In section 3 of the principal Act, after the first proviso, the following proviso shall be inserted, namely :—

" Provided further that any increase in the amount of duty chargeable under the Madras Stamp (Increase of Duties) Act, 1962, shall not have the effect of increasing the duty payable in respect of instruments specified in clause (*a*) or clause (*c*) of this section and executed before the date of the commencement of that Act."

4. *Central Act II of* 1899 *to have effect subject to certain amendments.*—The principal Act shall have effect as if—

(1) in sub-section (1) of section 4 and in the proviso to section 6, for the words " three rupees ", the words " four rupees fifty naye Paise " had been substituted;

(2) in clause (*a*) of section 11, for the words " ten naye Paise ", the words " twenty naye Paise " had been substituted;

(3) in clause (*c*) of the proviso to sub-section (3) of section 32, in clause (*a*) of the proviso to section 35, in sub-section (1) of section 40 and in section 41, for the words " ten naye Paise " and " twenty-five naye Paise ", the words " twenty naye Paise " and " forty naye Paise " had respectively been substituted;

(4) in Schedule I—

(i) in Article 25,—

(*a*) in clause (*a*), for the words, " three rupees ", the words " four rupees fifty naye Paise " had been substituted;

(*b*) in clause (*b*) for the words " Three rupees ", the words " Four rupees fifty naye Paise " had been substituted;

(ii) in Article 61,—

(*a*) in clause (*a*), for the words " fifteen rupees ", the words " Twenty-two rupees fifty naye Paise " had been substituted;

(*b*) in clause (*b*), for the words " Three rupees ", the words " Twenty-two rupees fifty naye Paise " had been substituted

(iii) in clause (*c*) of Article 62,—

(*a*) in sub-clause (i), for the words " fifteen rupees ", the words " twenty-two rupees fifty naye Paise " had been substituted;

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(*b*) in sub-clause (ii), for the words " Fifteen rupees the words " Twenty-two rupees fifty naye Paise " had been substituted.

5. *Insertion of new section 75-A in Central Act II of* 1899.—After section 75 of the principal Act, the following section shall be inserted, namely :—

" 75-A. *Rules made by the State Government to be placed before the State Legislature.*—(1) All rules made by the State Government under this Act shall, unless they are expressed to come into force on a particular day, come into force on the day on which they are published in the Official Gazette.

(2) Every such rule shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule ".

6. *Extension of Central Act II of* 1899 *to the added territories, repeal and savings.*—(1) The principal Act, as in force immediately before the commencement of this Act in the State of Madras except in the added territories and in so far as it relates to matters with respect to which the State Legislature has power to make laws for the State and as amended by this Act (including the increase of stamp duty effected by section (2) hereinafter in this section referred to as the Central Act) is hereby extended to, and shall be in force in, the added territories.

(2) If immediately before the commencement of this Act, there is in force in the added territories any law corresponding to the Central Act, such corresponding law shall stand repealed on such commencement.

(3) The repeal by sub-section (2) of any law corresponding to the Central Act in force in the added territories immediately before the commencement of this Act shall not affect—

(*a*) the previous operation of any such law or anything done or duly suffered thereunder, or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under any such law, or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against any such law, or

(*d*) any investigation, legal proceeding, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed.

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(4) Subject to the provisions of sub-section (3), anything done or any action taken including any appointment or delegation made, notification, order, instruction or direction issued, rule, regulation or form framed, certificate granted or registration effected under any such corresponding law shall be deemed to have been done or taken under the corresponding provision of the Central Act and shall continue in force accordingly, unless and until superseded by anything done or any action taken under the Central Act.

(5) For the purpose of facilitating the application of the Central Act in the added territories, any Court or other authority may construe the Central Act with such alterations not affecting the substance as may be necessary or proper to adapt it to the matter before the court or other authority.

(6) Any reference in the Central Act to a law which is not in force in the added territories shall, in relation to those territories, be construed as a reference to the corresponding law, if any, in force in those territories.

(7) Any reference in any law which continues to be in force in the added territories after the commencement of this Act to any law repealed by sub-section (2) shall, in relation to those territories, be construed as a reference to the Central Act.

Explanation.—For the purpose of this section, the expression "added territories" shall mean the territories specified in the Second Schedule to the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959).

I certify that this is a Money Bill.

S. CHELLAPANDIAN,
Speaker, Madras Legislative Assembly.

Fort St. George, Madras,
30th July 1962.

APPENDIX VIII.

[Vide item VI (5) on page 532.]

L.A. Bill No. 6 of 1962.

(As passed by the Assembly.)

A Bill further to amend the Madras General Sales Tax Act, 1959.

WHEREAS it is expedient further to amend the Madras General Sales Tax Act, 1959 (Madras Act 1 of 1959) for the purposes hereinafter appearing;

BE it enacted in the Thirteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Madras General Sales Tax (Amendment) Act, 1962.